

IN RE: BLMIS. CASE NO: 08-01789 (CGM)

EXHIBIT A – CLAIMS AND OBJECTIONS

| Objecting Party | Claim Number | Objection To Determination Docket Number | Counsel | Account Name | Account Number |
|---|-------------------------------|---|--|--|-----------------------|
| Adele Shapiro | 003856 | 2707 | Becker & Poliakoff, LLP | Adele Shapiro | 1S0295 |
| Barbara Roth and Mark Roth | 005648 | 2977 | Polsinelli Shughart PC | Barbara Roth & Mark Roth J/T Wros | 1R0123 |
| Caren Low | 002190 | 1942 | Phillips Nizer LLP | Caren Low | 1L0146 |
| Carol Fisher | 000487, 000488 | 2369 | Becker & Poliakoff, LLP | Carol Fisher | 1F0116 |
| Edwin Michalove | 000755 | 2338 | Becker & Poliakoff, LLP | Edwin Michalove | 1M0105 |
| Frieda Low | 001543 | 2003 | Becker & Poliakoff, LLP | Frieda Low | 1L0147 |
| Howard M. Schupak | 008204 | 2522 | Pro Se Filing | Schupak Investment | 1S0260 |
| Robert Low | 001547 | 2004 | Becker & Poliakoff, LLP | Robert K Low | 1L0149 |
| Sandy Sandler | 004076 | 2405 | Becker & Poliakoff, LLP | Sandy Sandler | 1S0268 |
| The Accu Plan Employees' Profit Sharing Trust | 008504, 015286, 015333, | 2387, 2352 | Becker & Poliakoff, LLP; Lax & Neville, LLP | Accu Plan Employees' Profit Sharing Trust | 1A0083 |
| The Howard L. Frucht and Carolyn Frucht Revocable Trust | 001279, 009599 | 2695 | Becker & Poliakoff, LLP | Howard L Frucht And Carolyn Frucht Rev Trust | 1F0106 |

IN RE: BLMIS. CASE NO: 08-01789 (CGM)

EXHIBIT B – CLAIMS AND OBJECTIONS

| Objecting Party | Claim Number | Objection To Determination Docket Number | Counsel | Account Name | Account Number |
|------------------------|---------------------|---|-------------------------|---------------------|---------------------------|
| Daniel Ryan | 000857 | 3002 | Becker & Poliakoff, LLP | Daniel Ryan | 1R0134 |
| Laurel Paymer | 001788 | 1026 | Phillips Nizer LLP | Laurel Paymer | 1P0105 |